

ARTICLE 8

SECTION 2

TAX DEPENDENCY

1. GENERAL

There are two situations in which tax dependency status must be considered in order to establish the MFBU. MEM 50351

A. If an applicant/beneficiary parent claims an 18 to 21 year old who is not living in the home as a tax dependent; or

B. If an 18 to 21 year old applicant/beneficiary is claimed as a tax dependent by a parent not living in the home.

An applicant may not be denied solely because an 18 to 21 year old tax dependent applied, but the parent(s) is required to complete the application process.

The tax dependency status of anyone 17 years and under need not be evaluated; the MFBU composition is determined by their living situation only.

NOTE: The information and procedures in this section do not apply to applicants for Minor Consent Services.

2. PREAPPLICATION PROCEDURES

The question of tax dependency is not addressed in the AIS preapplication process at this time.

3. INTAKE PROCEDURES

A. Parent Applying

If the parent applicant claims an 18 to 21 year old not living in the home as a tax dependent, the worker must:

1) Obtain all pertinent information including income and property of the 18 to 21 year old;

2) Include the 18 to 21 year old in the MFBU as a child. This applies even if the 18 to 21 year old is married; and

3) Determine if the 18 to 21 year old is included as an eligible or ineligible member of the MFBU per Article 8, Section 1, Appendix A. MEM 50373

B. 18 to 21 Year Old Applying

1) Not a Tax Dependent

If an applicant 18 to 20 years old living away from his/her parent(s) states he/she is not a tax dependent of the parent(s), no further tax dependency evaluation is necessary. The applicant's living situation only would determine the composition of the MFBU.

Contact must be made with the parent(s) if the applicant is unsure of the tax status or changes his/her statement. Clarification may be obtained by phone or letter. Automated Letter 977 is available to request information from parents living out of state.

2) Is a Tax Dependent

a) Convert to a manual intake if on AIS.

b) Explain to the applicant that the parent(s)' income and property are used to determine eligibility and that the parent(s) must complete the application process.

At this point, if applicants choose to withdraw, they may do so. If, however, they refuse to give the worker enough information to contact the parent(s), the application is to be denied for refusal to comply with requirements.

c) Change the case name to that of the parent(s) if proceeding with the application.

d) Contact the parent(s).

MEM
50123

(1) Parent(s) Resides in San Diego County

Contact the parent(s) and have him/her complete the application process including the face-to-face interview. The granted case is carried in the District office servicing the parent(s)' address. Responsibility for completion of the Intake is decided between the two offices. If the parent(s) refuse to cooperate, deny the case for failure to comply with requirements.

(2) Parent(s) Resides in Another State

SDHS
Clarification

Send the parent(s) Automated Letter 972 with forms 16-2 DSS, MC216, and MC217. Allow 10 days for return. If no response, send a follow-up letter allowing an additional 10 days. The face-to-face interview is waived for good cause. If the parent(s) refuses to cooperate, deny the case for failure to comply with requirements.

(3) Parent(s) Resides in Another County in California

MEM
50135

The county of responsibility is the county where the tax claiming parent(s) resides. Forward the CA 1 and information on where to contact the parent(s) to that county with a cover letter.

Close the case using a 900 negative action code so that it will not be recorded as a denial.

Retain a copy of the CA 1 in the case folder and document, thoroughly, the date the CA 1 and other information was sent to the county of responsibility.

- e) Determine who are eligible and ineligible members of the MFBU per Article 8, Section 1, Appendix A.